

REFERENCE TITLE: vehicle license tax; hybrid vehicles

State of Arizona
House of Representatives
Forty-eighth Legislature
First Regular Session
2007

HB 2228

Introduced by
Representative McClure, Senator Bee: Representative Nelson

AN ACT

AMENDING SECTION 28-5805, ARIZONA REVISED STATUTES; RELATING TO THE VEHICLE
LICENSE TAX.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:

2 Section 1. Section 28-5805, Arizona Revised Statutes, is amended to
3 read:

4 28-5805. Motor vehicle powered by alternative fuel; hybrid
5 vehicles; classification; vehicle license tax;
6 definitions

7 A. A separate classification of motor vehicles is established for
8 purposes of taxation pursuant to article IX, section 11, Constitution of
9 Arizona, that consists of motor vehicles that are powered by alternative fuel
10 OR THAT ARE HYBRID VEHICLES and for which the department issues an
11 alternative fuel vehicle special plate, ~~or~~ ALTERNATIVE FUEL VEHICLE sticker
12 OR HYBRID VEHICLE STICKER pursuant to section 28-2416.

13 B. Notwithstanding section 28-5801, the registering officer shall
14 collect at the time of application for and before registration of the motor
15 vehicle that is classified under this section an annual license tax of four
16 dollars for each one hundred dollars in value. During the first twelve
17 months of the life of the motor vehicle as determined by its initial
18 registration, the value is one per cent of the manufacturer's base retail
19 price of the motor vehicle. During each succeeding twelve month period the
20 value of the motor vehicle is fifteen per cent less than the value of the
21 preceding twelve month period.

22 C. The minimum amount of the license tax computed under this section
23 is five dollars per year for each motor vehicle subject to the tax.

24 D. Except as specifically provided in this section, the vehicle
25 license tax on a motor vehicle classified under this section is governed by
26 this article.

27 E. For THE purposes of this section:

28 1. "Alternative fuel" has the same meaning prescribed in section
29 1-215.

30 2. "HYBRID VEHICLE" HAS THE SAME MEANING PRESCRIBED IN SECTION 28-737.

31 ~~2-~~ 3. "Motor vehicle" means a vehicle that meets the safety standards
32 of the national highway traffic safety administration and includes
33 neighborhood electric vehicles that meet the standards prescribed in 49 Code
34 of Federal Regulations section 571.500, except that, if a vehicle is designed
35 to be operated at speeds of twenty miles per hour or less, the vehicle is not
36 required to have a seventeen digit vehicle identification number.